

**Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015**

HOUSE BILL NO. 1110
(Finance and Taxation Committee)
(At the request of the Tax Commissioner)

AN ACT to amend and reenact subsection 28 of section 57-39.2-04 and subsection 14 of section 57-40.2-04 of the North Dakota Century Code, relating to statements when tax has been paid on a transaction; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 28 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

28. Gross receipts from the leasing or renting of any tangible personal property upon which a North Dakota sales tax or use tax has been paid or is payable and the retailer has separately indicated on an invoice, contract, lease agreement, or other supporting sale document that the retailer paid sales or use tax on the retailer's purchase of the tangible personal property.

SECTION 2. AMENDMENT. Subsection 14 of section 57-40.2-04 of the North Dakota Century Code is amended and reenacted as follows:

14. The leasing or renting of any tangible personal property upon which a North Dakota sales tax or use tax has been paid ~~pursuant to~~under the election of the purchaser ~~pursuant to~~under subsection 21 of section 57-39.2-01 or subsection 5 of section 57-40.2-01 and the retailer has separately indicated on an invoice, contract, lease agreement, or other supporting sale document that the retailer paid sales or use tax on the retailer's purchase of the tangible personal property.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable events occurring after June 30, 2015.

Bill Dale
Speaker of the House

Kevin Ferguson
President of the Senate

Buell T. Reich
Chief Clerk of the House

Joan Schable
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1110.

House Vote: Yeas 81 Nays 1 Absent 12

Senate Vote: Yeas 47 Nays 0 Absent 0

Buell T. Reich
Chief Clerk of the House

Received by the Governor at 8:25 A. M. on March 25, 2015.

Approved at 1:54 P. M. on March 26, 2015.

Jack Dalrymple
Governor

Filed in this office this 26th day of March, 2015,
at 3:04 o'clock P M.

David Segen
Secretary of State